



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1515 Clay Street, Suite 1109, Oakland, CA 94612
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November 24, 2009

Maureen Bauman, LCSW, Director
Adults Systems of Care
11512 B Avenue, DeWitt Center
Auburn, CA 95603

Dear Ms. Bauman:

AUDIT REPORT – PLACER COUNTY ADULT SYSTEMS OF CARE

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Placer County Adult Systems of Care for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

<u>Net Program Costs</u>				
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>	
Federal Share of Short-Doyle/Medi-Cal	\$ 6,563,802	\$ 6,468,294	\$ (95,508)	
Federal Share of Healthy Families/Medi-Cal	\$ 0	\$ 0	\$ 0	
State General Funds EPSDT Due State	\$ 1,499,570	\$ 1,474,390	\$ (25,180)	

Maureen Bauman, LCSW, Director
November 24, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,956,397	\$ (105,450)	\$ 4,850,947
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		\$ 4,956,397	\$ (105,450)	\$ 4,850,947
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,607,405	\$ 9,942	\$ 1,617,347
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		\$ 1,607,405	\$ 9,942	\$ 1,617,347
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,563,802	\$ (95,508)	\$ 6,468,294
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 6,563,802	\$ (95,508)	\$ 6,468,294
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	\$ 1,499,570	\$ (25,180)	\$ 1,474,390

Note: The "As Settled" amount above includes a refund of \$35,312 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 64)

SCHEDULE 2

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	7,982,631	(259,473)	7,723,158
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	30,095	30,095
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 7,982,631</u>	<u>\$ (229,377)</u>	<u>\$ 7,753,254</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	49,899	0	49,899
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 49,899</u>	<u>\$ 0</u>	<u>\$ 49,899</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	7,932,732	(229,377)	7,703,355
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 7,932,732</u>	<u>\$ (229,377)</u>	<u>\$ 7,703,355</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,706,962	\$ (32,225)	\$ 1,674,737
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,820,006	\$ (3,647)	\$ 1,816,359
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,706,962</u>	<u>\$ (32,225)</u>	<u>\$ 1,674,737</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 108,709	\$ 16,588	\$ 125,297
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 110,036	\$ 16,792	\$ 126,828

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 3,966,366	\$ (129,736)	\$ 3,836,630
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	19,562	19,562
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	853,481	(16,113)	837,368
50. U.R. Skilled Professional	(MH1979, Ln 14)	81,532	12,440	93,973
51. U.R. Other	(MH1979, Ln 15)	55,018	8,396	63,414
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,956,397</u>	<u>\$ (105,451)</u>	<u>\$ 4,850,947</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,956,397</u>	<u>\$ (105,451)</u>	<u>\$ 4,850,947</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,956,397</u>	<u>\$ (105,451)</u>	<u>\$ 4,850,947</u>
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(To Sch. 1)

PLACER COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

[illegible]

[illegible]

[illegible]

SCHEDULE 4

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 11,147,540	\$ (214,834)	\$ 10,932,706
(2) Total SD/MC Claims	11,937,618	(97,359)	11,840,259
(3) Percent % (Line 1/Line 2)	93.38%	-1.04%	92.34%
(4) EPSDT Claims	4,281,415	(97,359)	4,184,056
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,997,985	(134,428)	3,863,557
(6) Cost Settled Baseline for EPSDT	783,737	0	783,737
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,214,248	(134,428)	3,079,820
(8) 50.00% of Cost Settlement Amount (Line 7 x 50.00%)	1,607,124	(67,214)	1,539,910
(8a) FY 2001-02 EPSDT Settlement	884,706	0	884,706
(8b) Annual Local Growth (L. 8 - 8a)	722,418	(67,214)	655,204
(9) County Match 10% of Local Growth (8b x 10%)	72,242	(6,721)	65,520
(10) Net Cost Settlement Amount (L. 8 - 9)	1,534,882	(60,492)	1,474,390
(11) SGF Distribution (Settled and Audited)	1,534,882	(35,312)	1,499,570
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (25,180)</u>	<u>\$ (25,180)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced.

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,820,006	\$ (3,647)	\$ 1,816,359
Info.	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0
2	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,075,680	3,647	1,079,327
Info.	MH 1960	12	C	TOTAL ADMINISTRATION COSTS	<u>\$ 2,895,686</u>	\$	<u>\$ 2,895,686</u>
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs (including crossover costs) per form MH 1968 to total costs per Form MH 1964 in accordance with cost report instructions.			
3	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 108,709	\$ 16,588	\$ 125,297
4	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	110,036	16,792	126,828
5	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	151,917	(33,380)	118,537
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 370,662</u>	\$	<u>\$ 370,662</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs per Form MH 1968 to total costs per Form MH 1964 in accordance with cost report instruction.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
6	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-SFC 10-19)	\$ 1,465,833	\$ (618)	\$ 1,465,215
7	MH 1964	4	A	DAY SERVICES (MODE 10)	2,946,678	(25)	2,946,653
8	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1)	8,551,744	(26,420)	8,525,324
Info.				TOTAL	<u>\$ 12,964,255</u>	<u>\$ (27,063)</u>	<u>\$ 12,937,192</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on Published Charges. (DMH Letter 94-09).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	65	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
9	MH1966A	3	B	FFS 15-10	\$ 59,641	(59,641)	\$ 0
10	MH1966A	3	C	FFS 15-30	481,163	(481,163)	0
11	MH1966A	3	D	FFS 15-60	21,469	(21,469)	0
Info.	MH1966A	3	A	TOTAL	<u>\$ 562,273</u>		<u>\$ 562,273</u> *
				To eliminate the reported Fee For Service (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County Records.			
12	MH1966A	3	A	FFS COSTS - TOTAL	** \$ 562,273	\$ 27,064	\$ 589,337 *
				To adjust FFS costs to agree with the County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>MODE SF</u>			
13	MH1966A	3	B	FFS PSYCHIATRIST 15-30	\$ 0	\$ 3,329	\$ 3,329
14	MH1966A	3	C	FFS PSYCHIATRIST 15-60	0	21,624	21,624
15	MH1966A	3	D	FFS PSYCHOLOGIST 15-11/31	0	43,994	43,994
16	MH1966A	3	E	FFS LCSW 15-12/32	0	204,637	204,637
17	MH1966A	3	F	FFS MFCC 15-13/33	0	315,753	315,753
Info.				TOTAL	** <u>\$ 589,337</u>	<u>\$ 589,337</u>	<u>\$ 589,337</u>
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with the County records.			
				CMS PUB 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	65	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
18	MH1966A	4	B	FFS PSYCHIATRIST 15-30	\$ 0	\$ 0.83	\$ 0.83
19	MH1966A	4	C	FFS PSYCHIATRIST 15-60	0	1.17	1.17
20	MH1966A	4	D	FFS PSYCHOLOGIST 15-11/31	0	0.83	0.83
21	MH1966A	4	E	FFS LCSW 15-12/32	0	0.83	0.83
22	MH1966A	4	F	FFS MFCC 15-13/33	0	0.83	0.83
				To adjust the cost per unit for Fee for Service expenditures to agree with contracted rates.			
				CMS PUB 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
23	MH1966A	2	B	TOTAL UNITS MODE 15-10 FFS	68,655	(68,655)	0
24	MH1966A	2	C	TOTAL UNITS MODE 15-30 FFS	553,885	(553,885)	0
25	MH1966A	2	D	TOTAL UNITS MODE 15-60 FFS	7,875	(7,875)	0
Info.				TOTAL	<u>630,415</u>		<u>630,415</u> *
				To eliminate the reported Fee For Service (FFS) as these units were not broken down by each provider discipline. Units will be redistributed after adjustments to FFS units by discipline to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
26	MH1966A	2		TOTAL UNIT FFS	** 630,415	72,059	702,474 *
				To increase FFS total units to agree with contracted rates.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	65	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				MODE SF			
27	MH1966A	2	B	FFS PSYCHIATRIST 15-30	0	4,011	4,011
28	MH1966A	2	C	FFS PSYCHIATRIST 15-60	0	18,482	18,482
29	MH1966A	2	D	FFS PSYCHOLOGIST 15-11/31	0	53,005	53,005
30	MH1966A	2	E	FFS LCSW 15-12/32	0	246,551	246,551
31	MH1966A	2	F	FFS MFCC 15-13/33	0	380,425	380,425
Info.				TOTAL	** 702,474	702,474	702,474
				To reallocate Fee for Service total units to each provider discipline and service function code to agree with County records.			
				CMS PUB 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
32	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	578,095	(11,044)	567,051 *
33	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	1,723,466	(20,411)	1,703,055 *
Info.				TOTAL	2,301,561	(31,455)	2,270,106 *
				To adjust the above mentioned settled units of service/time for the County Provider Operated facilities to agree with the State DMH Approved Claims Report dated March 16, 2009. The auditor submitted work papers to County and Contract Provider which shows the detail of the above adjustments.			
34	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 567,051	(20,749)	546,302 *
35	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 1,703,055	(36,647)	1,666,408 *
Info.				TOTAL	** 2,270,106	(57,396)	2,212,710 *
				To adjust State DMH Approved Claims Report dated March 16, 2009 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
36	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 546,302	15,705	562,007 *
37	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 1,666,408	26,844	1,693,252 *
Info.				TOTAL	** 2,212,710	42,549	2,255,259 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County and contract provider which shows the details of the above adjustments.			
38	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 562,007	(20,749)	541,258 *
39	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 1,693,252	(36,647)	1,656,605 *
Info.				TOTAL	** 2,255,259	(57,396)	2,197,863 *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. The audit was conducted by the State DMH Oversight Branch.			
40	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 541,258	0	541,258 *
41	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 1,656,605	(120)	1,656,485 *
Info.				TOTAL	** 2,197,863	(120)	2,197,743 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower DMH approved units vs.. The County's records by Service Function Code. The auditor submitted work papers to the County and the Contract Provider which shows details of the above adjustments.			
42	MH1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 541,258	(6,342)	534,916
43	MH1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 1,656,485	(19,531)	1,636,954
Info.				TOTAL	** 2,197,743	(25,873)	2,171,870
				To adjust SD/MC units of time to identify Medicare crossover units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
44	MH1966A	10		TOTAL ENHANCE UNITS	0	4,844	4,844
45	MH1966A	10A		TOTAL ENHANCE UNITS	0	12,201	12,201
Info.				TOTAL	0	17,045	17,045
				To adjust Enhance units of time to agree with the Department of Mental Health Approved claims report dated March 16, 2009 or the County records.			
				<u>ADJUSTMENTS TO REPORTED UNITS - CONTRACT PROVIDERS</u>			
Info.	MH1966A	8		TOTAL MEDI-CAL UNITS 50.00%	101,113	0	101,113 *
46	MH1966A	8A		TOTAL MEDI-CAL UNITS 50.00%	364,989	(2,674)	362,315 *
Info.				TOTAL	466,102	(2,674)	463,428 *
				To adjust the above mentioned settled units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated March 16, 2009. The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
47	MH1966A	8		TOTAL MEDI-CAL UNITS 50.00%	** 101,113	(246)	100,867 *
48	MH1966A	8A		TOTAL MEDI-CAL UNITS 50.00%	** 362,315	(542)	361,773 *
Info.				TOTAL	** 463,428	(788)	462,640 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County and contract provider which shows the details of the above adjustments. Approved claims report dated March 16, 2009 or the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED UNITS - CONTRACT PROVIDERS</u>			
Info. 49 Info.	MH1966A	8		TOTAL MEDI-CAL UNITS 50.00% **	100,867	0	100,867
	MH1966A	8A		TOTAL MEDI-CAL UNITS 50.00% **	361,773	(54)	361,719
				TOTAL **	<u>462,640</u>	<u>(54)</u>	<u>462,586</u>
				To adjust contract provider's units of time to the lesser of the Department of Mental Health Approved claims report dated March 16, 2009 or the County records.			
				<u>ADJUSTMENTS TO REPORTED SHORT-DOYLE / MEDI-CAL SETTLEMENT</u>			
50	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,956,397	\$ (105,450)	\$ 4,850,947
51	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	<u>1,607,405</u>	<u>9,942</u>	<u>1,617,347</u>
				TOTAL	<u>\$ 6,563,802</u>	<u>\$ (95,508)</u>	<u>\$ 6,468,294</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers.			
53	Sch. 4			EPSDT - SGF	\$ 1,499,570	\$ (25,180)	\$ 1,474,390
				To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
54	Sch. 4	1	3	SD/MC ACTUALS	\$ 11,147,540	\$ (214,834)	\$ 10,932,706
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amount utilized for this purpose was SD/MC and Enhanced for outpatient services only.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
55	Sch. 4	2	3	TOTAL SD/MC CLAIMS	\$ 11,937,618	\$ (133,752)	\$ 11,803,866 *
56	Sch. 4	4	3	EPSDT CLAIMS	\$ 4,281,415	\$ (133,752)	\$ 4,147,663 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2009. The Report covered the period from June 1, 2004 through June 30, 2005. This represents the original recoupment.			
57	Sch. 4	2	3	TOTAL SD/MC CLAIMS **	\$ 11,803,866	\$ 133,752	\$ 11,937,618 *
58	Sch. 4	4	3	EPSDT CLAIMS **	\$ 4,147,663	\$ 133,752	\$ 4,281,415 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 55 and 56 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustment 59 and 60 below.			
59	Sch. 4	2	3	TOTAL SD/MC CLAIMS **	\$ 11,937,618	\$ (97,359)	\$ 11,840,259
60	Sch. 4	4	3	EPSDT CLAIMS **	\$ 4,281,415	\$ (97,359)	\$ 4,184,056
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from June 1, 2004 through June 30, 2005. This represents the original recoupment.			
61	Sch. 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 1,534,882	\$ (60,492)	\$ 1,474,390
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 65	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
62	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2009. The Report covered the period from June 1, 2004 through June 30, 2005. This represents the SGF original recoupment.	\$ 1,534,882	\$ (47,228)	\$ 1,487,654 *
63	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 62 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 64 below.	** \$ 1,487,654	\$ 47,228	\$ 1,534,882 *
64	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final reported dated March 3, 2009.	** \$ 1,534,882	\$ (35,312)	\$ 1,499,570 *
65	Sch. 4		3	STATE GENERAL FUND DISTRIBUTION To adjust audited State general Funds to agree with adjustments 61 and 64.	** \$ 1,499,570	\$ (25,180)	\$ 1,474,390
				Adj. 61 (\$60,492) Adj. 64 \$35,312 Amount Due State <u>(\$25,180)</u>			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A	B	C
Legal Entity Number: 00031		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	13,939,595	9,420,077	23,359,672
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,833,896)	(4,833,896)
4	Other Adjustments from MH 1962	(253,387)	(335,464)	(588,851)
5	Total Costs Before Medi-Cal Adjustments	13,686,208	4,250,717	17,936,925
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			17,936,925
Administrative Costs (County Only)				
9	SD/MC Administration			1,816,359
10	Healthy Families Administration			
11	Non-SD/MC Administration			1,079,327
12	Total Administrative Costs			2,895,686
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			125,297
14	Other SD/MC Utilization Review			126,828
15	Non-SD/MC Utilization Review			118,537
16	Total Utilization Review Costs			370,662
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			14,670,577
19	Total Costs - Lines 9 through 18			17,936,925

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A	B	C
Legal Entity Number: 00031		Salaries and Benefits	Other	Total Adjustments
1	MH Services Act	(30,000)	(54,496)	(84,496)
2	Psychiatric Health Facility	(223,387)	(280,968)	(504,355)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(253,387)	(335,464)	(588,851)

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY
County Code: 31

Legal Entity: PLACER COUNTY		A
Legal Entity Number: 00031		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	14,670,577
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,465,215
4	Day Services (Mode 10)	2,946,653
5	Outpatient Services (Mode 15 Program 1 + Program 2)	9,116,221
6	Outreach Services (Mode 45)	515,876
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	626,612
9	Total - Lines 2 through 8	14,670,577

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY

County Code: 31

CR

Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			8,990					
3	Gross Cost		1,465,215	1,465,215					
4	Cost per Unit			162.98					
5	SMA per Unit			138.94					
6	Published Charge per Unit			138.00					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,708					
8A		10/01/04 - 06/30/05		5,695					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,587					
13	Medi-Cal Costs	07/01/04 - 09/30/04	278,375	278,375					
13A		10/01/04 - 06/30/05	928,187	928,187					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	237,310	237,310					
14A		10/01/04 - 06/30/05	791,263	791,263					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	235,698	235,698					
15A		10/01/04 - 06/30/05	785,889	785,889					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		258,654	258,654					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY

County Code: 31

County Code: 31			CR		CR					
Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G	
Legal Entity Number: 00031				Service	Service	Service	Service	Service	Service	
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function	
				85	95					
1	Allocation Percentage		100.00%	20.93%	79.07%					
2	Total Units			2,777	16,179					
3	Gross Cost		2,946,653	616,819	2,329,834					
4	Cost per Unit			222.12	144.00					
5	SMA per Unit			189.33	122.75					
6	Published Charge per Unit			188.07	121.93					
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/04 - 09/30/04		292	2,997					
8A		10/01/04 - 06/30/05		884	9,526					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04								
9A		10/01/04 - 06/30/05								
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04								
10A		10/01/04 - 06/30/05								
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05								
11	Healthy Families (SED) Units	07/01/04 - 09/30/04								
11A		10/01/04 - 06/30/05								
12	Non-Medi-Cal Units			1,601	3,656					
13	Medi-Cal Costs	07/01/04 - 09/30/04	496,437	64,858	431,579					
13A		10/01/04 - 06/30/05	1,568,130	196,351	1,371,778					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	423,166	55,284	367,882					
14A		10/01/04 - 06/30/05	1,336,684	167,368	1,169,317					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	420,341	54,917	365,424					
15A		10/01/04 - 06/30/05	1,327,761	166,256	1,161,505					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04								
16A		10/01/04 - 06/30/05								
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04								
17A		10/01/04 - 06/30/05								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04								
18A		10/01/04 - 06/30/05								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04								
19A		10/01/04 - 06/30/05								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04								
20A		10/01/04 - 06/30/05								
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04								
21A		10/01/04 - 06/30/05								
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04								
22A		10/01/04 - 06/30/05								
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04								
23A		10/01/04 - 06/30/05								
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04								
24A		10/01/04 - 06/30/05								
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05								
29	Healthy Families Costs	07/01/04 - 09/30/04								
29A		10/01/04 - 06/30/05								
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04								
30A		10/01/04 - 06/30/05								
31	Healthy Families Published Charges	07/01/04 - 09/30/04								
31A		10/01/04 - 06/30/05								
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04								
32A		10/01/04 - 06/30/05								
33	Non-Medi-Cal Costs		882,086	355,609	526,477					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: PLACER COUNTY

County Code: 31

County Code: 31			CR		CR		CR		CR	
Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G	
Legal Entity Number: 00031			Mode Total	Service	Service	Service	Service	Service	Service	
Mode: 15 - Outpatient Services (Program 1)				Function	Function	Function	Function	Function	Function	
				01	10	60	70			
1	Allocation Percentage		100.00%	7.93%	63.13%	25.21%	3.74%			
2	Total Units			304,396	1,890,792	405,305	74,483			
3	Gross Cost		8,525,324	675,864	5,381,749	2,149,270	318,441			
4	Cost per Unit			2.22	2.85	5.30	4.28			
5	SMA per Unit			1.89	2.44	4.51	3.63			
6	Published Charge per Unit			1.88	2.41	4.49	3.62			
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/04 - 09/30/04		55,285	252,195	69,831	17,364			
8A		10/01/04 - 06/30/05		183,523	773,583	209,635	40,784			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				6,342				
9A		10/01/04 - 06/30/05				19,531				
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		85	3,094	105				
10A		10/01/04 - 06/30/05		393	5,508	300				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05								
11	Healthy Families (SED) Units	07/01/04 - 09/30/04								
11A		10/01/04 - 06/30/05								
12	Non-Medi-Cal Units			65,110	856,412	99,561	16,335			
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,285,113	122,752	717,821	370,303	74,237			
13A		10/01/04 - 06/30/05	3,895,357	407,484	2,201,844	1,111,662	174,366			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,097,814	104,489	615,356	314,938	63,031			
14A		10/01/04 - 06/30/05	3,327,901	346,858	1,887,543	945,454	148,046			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,086,763	103,798	606,832	313,276	62,858			
15A		10/01/04 - 06/30/05	3,294,062	344,564	1,861,395	940,465	147,638			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04								
16A		10/01/04 - 06/30/05								
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	33,631			33,631				
17A		10/01/04 - 06/30/05	103,570			103,570				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	28,602			28,602				
18A		10/01/04 - 06/30/05	88,085			88,085				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	28,451			28,451				
19A		10/01/04 - 06/30/05	87,620			87,620				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04								
20A		10/01/04 - 06/30/05								
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	9,552	189	8,806	557				
21A		10/01/04 - 06/30/05	18,141	873	15,677	1,591				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	8,184	161	7,549	474				
22A		10/01/04 - 06/30/05	15,535	743	13,440	1,353				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	8,075	160	7,445	471				
23A		10/01/04 - 06/30/05	15,337	738	13,253	1,346				
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04								
24A		10/01/04 - 06/30/05								
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05								
29	Healthy Families Costs	07/01/04 - 09/30/04								
29A		10/01/04 - 06/30/05								
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04								
30A		10/01/04 - 06/30/05								
31	Healthy Families Published Charges	07/01/04 - 09/30/04								
31A		10/01/04 - 06/30/05								
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04								
32A		10/01/04 - 06/30/05								
33	Non-Medi-Cal Costs		3,179,961	144,567	2,437,600	527,957	69,838			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: PLACER COUNTY
County Code: 31

County Code: 31			MHS	MHS	MHS	MHS	MHS	ASO	
Legal Entity: PLACER COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)				30	60	11	12	13	30
1	Allocation Percentage		100.00%	0.56%	3.66%	7.45%	34.63%	53.44%	0.26%
2	Total Units			4,011	18,482	53,005	246,551	380,425	1,835
3	Gross Cost		590,897	3,329	21,624	43,994	204,637	315,753	1,560
4	Cost per Unit			0.83	1.17	0.83	0.83	0.83	0.85
5	SMA per Unit			2.44	4.51	2.44	2.44	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/04 - 09/30/04		1,150	1,730	11,195	48,985	72,184	
		10/01/04 - 06/30/05		585	1,980	29,350	162,600	218,809	
9									
9A	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
10						660		900	
10A	Enhanced SD/MC Units	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05			1,200	660	540	3,600	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11									
11A	Healthy Families (SED) Units	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			2,276	13,572	11,140	34,426	84,932	1,835
13									
13A	Medi-Cal Costs	07/01/04 - 09/30/04	112,841	954	2,024	9,292	40,657	59,913	
		10/01/04 - 06/30/05	343,732	486	2,317	24,360	134,958	181,612	
14									
14A	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	333,576	2,806	7,802	27,316	119,523	176,129	
		10/01/04 - 06/30/05	1,012,609	1,427	8,930	71,614	396,744	533,894	
15									
15A	Medi-Cal Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
16									
16A	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
18									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
19									
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
21									
21A	Enhanced SD/MC Costs	07/01/04 - 09/30/04	1,295			548		747	
		10/01/04 - 06/30/05	5,388		1,404	548	448	2,988	
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	3,806			1,610		2,196	
		10/01/04 - 06/30/05	17,124		5,412	1,610	1,318	8,784	
23									
23A	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
25									
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29									
29A	Healthy Families Costs	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
30									
30A	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
31									
31A	Healthy Families Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
32									
32A	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		127,642	1,889	15,879	9,246	28,574	70,494	1,560

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: PLACER COUNTY

County Code: 31

CR

Legal Entity: PLACER COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		31,510					
3	Gross Cost	515,876	515,876					
4	Cost per Unit		16.37					
5	Non-Medi-Cal Units		31,510					
6	Non-Medi-Cal Costs	515,876	515,876					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: PLACER COUNTY
County Code: 31

CR

Legal Entity: PLACER COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services								
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		21,788					
3	Gross Cost	626,612	626,612					
4	Cost per Unit		28.76					
5	Non-Medi-Cal Units (Same as Line 2)		21,788					
6	Non-Medi-Cal Costs (Same as Line 3)	626,612	626,612					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY County Code: 31 Legal Entity: PLACER COUNTY Legal Entity Number: 00031			REIMBURSEMENT TYPE				PC	PC				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04						278,375	496,437	1,285,113	2,059,924	112,841	2,172,765
1A		10/01/04 - 06/30/05						928,187	1,568,130	3,895,357	6,391,673	343,732	6,735,405
2	Medi-Cal SMA	07/01/04 - 09/30/04						237,310	423,166	1,097,814	1,758,289	333,576	2,091,866
2A		10/01/04 - 06/30/05						791,263	1,336,684	3,327,901	5,455,848	1,012,609	6,468,457
3	Medi-Cal P. C.	07/01/04 - 09/30/04						235,698	420,341	1,086,763	1,742,802		1,742,802
3A		10/01/04 - 06/30/05						785,889	1,327,761	3,294,062	5,407,713		5,407,713
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						235,698	420,341	1,086,763	1,742,802	112,841	1,855,642
5A		10/01/04 - 06/30/05						785,889	1,327,761	3,294,062	5,407,713	343,732	5,751,445
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								33,631	33,631		33,631
6A		10/01/04 - 06/30/05								103,570	103,570		103,570
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								28,602	28,602		28,602
7A		10/01/04 - 06/30/05								88,085	88,085		88,085
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								28,451	28,451		28,451
8A		10/01/04 - 06/30/05								87,620	87,620		87,620
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								28,451	28,451		28,451
10A		10/01/04 - 06/30/05								87,620	87,620		87,620
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04						235,698	420,341	1,115,214	1,771,253	112,841	1,884,094
11A		10/01/04 - 06/30/05						785,889	1,327,761	3,381,682	5,495,333	343,732	5,839,065
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								9,552	9,552	1,295	10,847
12A		10/01/04 - 06/30/05								18,141	18,141	5,388	23,529
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								8,184	8,184	3,806	11,990
13A		10/01/04 - 06/30/05								15,535	15,535	17,124	32,659
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								8,075	8,075		8,075
14A		10/01/04 - 06/30/05								15,337	15,337		15,337
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								8,075	8,075	1,295	9,370
16A		10/01/04 - 06/30/05								15,337	15,337	5,388	20,725
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						235,698	420,341	1,123,290	1,779,329	114,135	1,893,464
21A	(Excludes Refugees)	10/01/04 - 06/30/05						785,889	1,327,761	3,397,020	5,510,670	349,120	5,859,790
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04								12,475	12,475		12,475
29	Enhanced SD/MC (Children) Revenue	10/01/04 - 06/30/05								37,424	37,424		37,424
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04						235,698	420,341	1,110,815	1,766,854	114,135	1,880,989
35A		10/01/04 - 06/30/05						785,889	1,327,761	3,358,596	5,473,246	349,120	5,822,366
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
39	Enhanced SD/MC (Refugees)	10/01/04 - 06/30/05											
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: PLACER COUNTY

County Code: 31

Legal Entity: PLACER COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00031		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			7,753,254	7,753,254						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		182,306	3,229,351	3,411,657						
3	Total Medi-Cal Direct Service Gross Reimbursement				11,164,911						
4	Medi-Cal Administrative Reimbursement Limit				1,674,737						
5	Medi-Cal Administration				1,816,359						
6	Medi-Cal Administrative Reimbursement				1,674,737	837,368					837,368
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				125,297					93,973	93,973
15	Other SD/MC Utilization Review (County Only)				126,828	63,414					63,414
16	SD/MC Net Reimbursement for Direct Services			1,871,619	1,871,619		935,809				935,809
16A				5,801,641	5,801,641			2,900,820			2,900,820
17	Enhanced SD/MC Net Reimb. (Children)			9,370	9,370				6,091		6,091
17A				20,725	20,725				13,471		13,471
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										4,850,947
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										4,850,947
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										4,850,947
24	Healthy Families Net Reimbursement										
24A											
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										